

#### APPOMATTOX COUNTY BOARD OF SUPERVISORS

P.O. Box 863, Appomattox, VA 24522 Phone: (434) 352-2637 www.AppomattoxCountyVA.gov

## A RESOLUTION Equal Rights of Counties in the Commonwealth

Whereas, the County of Appomattox, Virginia request that all Counties in Virginia have equal rights; and

Whereas, the County of Wythe, by way of resolution dated September 27, 2016, respectfully requests that the Code of Virginia be amended to provide equal rights to counties, especially regarding the power to levy taxation on the sale and use of cigarettes as prescribed in Section 58.1-3831 of the Code of Virginia; and;

Whereas, the County of Appomattox supports the efforts of the County of Wythe to obtain equal treatment under the Code of Virginia regarding the power to levy taxation.

**Now, Be It Therefore Resolved**, that the Board of Supervisors of Appomattox County, request that Section 58.1-3831 of the Code of Virginia be amended to allow all Virginia Counties to have the power to levy tax upon the sale or use of cigarettes; and,

**Be It Further Resolved,** that a copy of the requested changes be attached to this resolution.

Adopted the 21st day of November 2016 in the County of Appomattox, Virginia.

oy;	
amuel E. Carter, Chairman	
Appomattox County Board of Supervisor	3
Attest:	
usan M. Adams, Clerk	
appomattox County Board of Supervisor	S

#### **CODE OF VIRGINIA**

Title 58.1 Taxation Chapter 38. Miscellaneous Taxes

§58.1-3831. Tax in certain counties.

Fairfax and Arlington Counties All counties of Virginia shall have the power to levy tax upon the sale or use of cigarettes. Such tax shall be in such amount and on such terms as the governing body may by ordinances prescribe, not to exceed five cents per pack or the amount levied under state law, whichever is greater. The provisions of §58.1-3830 shall apply to such counties, mutatis mutandis.

Code 1950, §58-757.28; 1970, c.512; 1971, Ex. Sess., c.213; 1984, c.675.

# County of Bland

Bland County Board of Supervisors Commonwealth of Virginia

### A RESOLUTION Equal Rights of Counties in the Commonwealth

Whereas, the County of Bland, Virginia request that all Counties in Virginia have equal rights; and,

Whereas, the County of Wythe, by way of resolution dated September 27, 2016, respectfully requests that the Code of Virginia be amended to provide equal rights to counties, especially regarding the power to levy taxation on the sale and use of cigarettes as prescribed in Section 58.1-3831 of the Code of Virginia; and,

Whereas, the County of Bland supports the efforts of the County of Wythe to obtain equal treatment under the Code of Virginia regarding the power to levy taxation.

Now, Be It Therefore Resolved, that the Board of Supervisors of Bland County, request that Section 58.1-3831 of the Code of Virginia be amended to allow all Virginia Counties to have the power to levy tax upon the sale or use of cigarettes; and,

Be It Further Resolved, that a copy of the requested changes be attached to this resolution.

Adopted this, the 25th day of October, 2016 in the County of Bland, Virginia.

Karen Hodock, Chairman

Bland County Board of Supervisors

Eric R. Workman, Ed.D., Clerk

Bland County Board of Supervisors